IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.112 OF 1999

The Commissioner of Income Tax ..Petitioner.

V/s.

Ramgopal O.Dujodwala (HUF) ..Respondent.

WITH
INCOME TAX APPLICATION NO.114 OF 1999

The Commissioner of Income Tax ..Petitioner.

V/s.

Omprakash Vineet Dujodwala (HUF) ..Respondent.

Mr.P.S.Sahadevan for petitioner in both the applications.

Ms.Beena Pillai i/b. D.M.Harish & Co. for respondent in both the applications.

CORAM : DR. S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 6TH MARCH, 2007.

P.C.:-

The above applications were admitted on the following substantial question of law:-

" Whether on the facts and in the circumstances of the case, the ITAT was right in law in deleting the penalty levied u/s.271(1) (c) of the I.T. Act, in each of the above cases " ?

2. The above applications are pertaining to the assessment years 1979-80 and 1980-81.

3. Two Applications were disposed of pertaining to the Kamalkumar R. Dujodwala (HUF) and Ramgopal G. Dujodwala (HUF) being Income Tax Application Nos.111 of 1999 and No.113 of 1999 vide our order dated 5th March, 2007.

4. For the reasons stated in the said order, Rule stands discharged.

5. Both the applications stand disposed of.

(DR.S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)